

Rule Number	Rule Text
F8283-001	If Form 8283, checkbox for Form 1098-C 'Form1098CReceivedInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must be attached and [a binary attachment with Description beginning with 'Form1098C' must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated].
F8283-002	If Form 8283, Contemporaneous written acknowledgment checkbox 'ContemporaneousAckReceivedInd' is checked, then "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached and [a binary attachment with Description beginning with 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated].
F8283-003	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value.
F8283-004	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value.
F8283-005	If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and [a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWritten Acknowledgment' must be attached] to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.